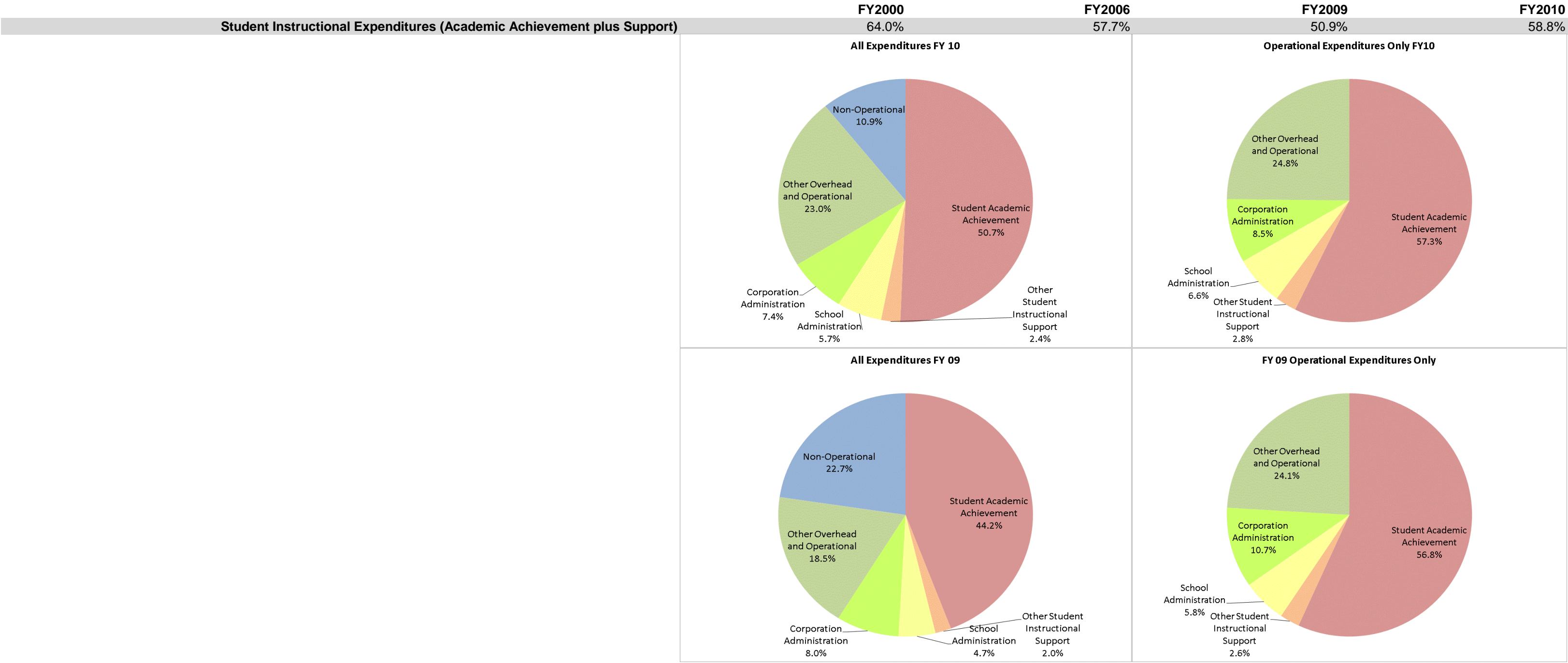


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
C A Beard Memorial School Corp (3455)

C A Beard Memorial School Corp (3455)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$5,454,310	56.8%	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,757,159	50.7%
Student Instructional Support	\$695,341	7.2%	\$978,565	7.3%	\$1,041,008	6.7%	\$1,085,518	8.1%
Overhead and Operational	\$2,120,369	22.1%	\$3,224,397	24.0%	\$4,111,674	26.4%	\$4,042,559	30.3%
Nonoperational	\$1,335,316	13.9%	\$2,457,606	18.3%	\$3,522,594	22.7%	\$1,449,732	10.9%
Grand Total	\$9,605,335		\$13,436,244		\$15,545,159		\$13,334,967	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
C A Beard Memorial School Corp (3455)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,824,837	\$1,396,902	\$1,797,083	\$1,839,560	1%	32%	2%
	11200 Regular Programs; Middle/Junior High	\$0	\$966,297	\$1,430,464	\$1,388,332		44%	-3%
	11300 Regular Programs; High School	\$1,698,493	\$1,333,346	\$1,526,891	\$1,539,010	-9%	15%	1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$1,225	\$0			-100%
	11420 Vocational Education; Agriculture B	\$52,531	\$42,215	\$55,371	\$51,964	-1%	23%	-6%
	11450 Vocational Education; Consumer and Homemaking	\$57,378	\$81,502	\$90,689	\$93,751	63%	15%	3%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$0	\$2,123			
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$2,297	\$1,283			-44%
	11910 Other Regular Programs; Competency Testing	\$16,075	\$2,931	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$12,232	\$1,470	\$33,471	\$30,851	152%	> 500%	-8%
	12210 Mental Disabilities; Mild Mental Disabilities	\$45,751	\$54,189	\$70,055	\$70,442	54%	30%	1%
	12350 Physical Impairment; Homebound	\$0	\$1,240	\$2,622	\$1,807		46%	-31%
	12520 Culturally Different; Compensatory	\$0	\$12,058	\$0	\$0		-100%	
	12900 Other Special Programs	\$630	\$0	\$0	\$3,157	401%		
	14300 Summer School Programs; High School	\$32,151	\$10,894	\$43,653	\$10,118	-69%	-7%	-77%
	16100 Remediation Testing	\$28,424	\$26,005	\$7,614	\$11,165	-61%	-57%	47%
	16200 Preventive Remediation	\$27,184	\$55,301	\$1,026	\$22,824	-16%	-59%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$5,423			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$68,289	\$164,153	\$154,038	\$196,970	188%	20%	28%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$286,564	\$804,041	\$1,083,155	\$733,222	156%	-9%	-32%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$206	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	-\$973	\$0			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$109,517	\$67,176	\$50,382	\$64,977	-41%	-3%	29%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$20,196	\$22,404	\$9,913		-51%	-56%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$13,505			
	22220 Library/Media Services; School Library	\$121,928	\$179,456	\$130,503	\$123,087	1%	-31%	-6%
	22230 Library/Media Services; Audiovisual	\$0	\$0	\$7,539	\$0			-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$78,562	\$540	\$340		-100%	-37%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$17,596			
	22360 Instruction, Related Technology; Network Support	\$0	\$57,367	\$118,958	\$121,506		112%	2%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$65,953	\$251,010			281%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$3,916			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$19,670	\$22,295	\$0	\$0	-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$113,352	\$157,818	\$168,314	\$133,692	18%	-15%	-21%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$83	\$0			-100%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$6,528	\$15,615			139%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,343	\$11,945	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$210,434	\$245,499	\$0	\$0			
Student Academic Achievement Total		\$4,726,782	\$5,793,064	\$6,869,884	\$6,757,159	43%	17%	-2%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$4,452	\$16,550			272%
	21220 Guidance Services; Counseling Services	\$118,114	\$143,312	\$191,741	\$186,391	58%	30%	-3%
	21320 Health Services; Medical Services	\$465	\$2,546	\$808	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$31,080	\$39,344	\$64,506	\$71,807	131%	83%	11%
	21390 Health Services; Other Health Services	\$198	\$0	\$325	\$375	89%		15%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$36,187	\$43,400	\$50,633	\$38,921	8%	-10%	-23%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$2,598	\$0			-100%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$9,368			
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$131			
	24100 Office of The Principal	\$401,453	\$563,294	\$723,170	\$761,975	90%	35%	5%
	24900 Other Support Services, School Administration	\$0	\$0	\$2,774	\$0			-100%
Student Instructional Support Total		\$587,497	\$791,897	\$1,041,008	\$1,085,518	85%	37%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,220	\$13,198	\$15,696	\$14,990	-2%	14%	-4%
	23120 Board of Education; Service Area Assistants	\$3,600	\$21,321	\$4,752	\$5,736	59%	-73%	21%
	23150 Board of Education; Legal Services	\$2,189	\$13,768	\$7,294	\$7,836	258%	-43%	7%
	23160 Board of Education; Promotion Expenses	\$3,559	\$4,839	\$4,642	\$2,503	-30%	-48%	-46%
	23210 Executive Administration; Office of The Superintendent	\$137,724	\$195,844	\$257,706	\$273,684	99%	40%	6%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,742	\$13,606	\$12,363	\$10,301	18%	-24%	-17%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$81,843	\$413			-99%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
C A Beard Memorial School Corp (3455)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$72,772	\$0			-100%
	25192 Other Fiscal Services; Petty Cash	\$163	\$392	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$318	\$145			-54%
	25199 Other Fiscal Services; Other	\$150,000	\$700	\$0	\$700	-100%	0%	
	25400 Planning, Research, Development and Evaluation	\$836	\$0	\$0	\$0	-100%		
	25890 Other Technology Services	\$8,727	\$0	\$8,994	\$17,859	105%		99%
	25910 Judgments	\$0	\$0	\$774,578	\$645,621			-17%
	25920 Ditch Assessments	\$47	\$21	\$17	\$1,741	> 500%	> 500%	> 500%
	25990 Other Support Services, Central	\$991	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$617,549	\$1,178,199	\$1,641,527	\$1,568,875	154%	33%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$22,955	\$18,233	\$24,421	\$23,847	4%	31%	-2%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$71,958	\$139,825	\$111,052	\$59,766	-17%	-57%	-46%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$561	\$825	\$0	\$0			
	26499 2007 Account Code - Other	\$29,199	\$98,837	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$971	\$2,535	\$3,209	\$3,414	251%	35%	6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$51,261	\$132,738	\$114,773	\$126,476	147%	-5%	10%
	27010 Student Transportation; Service Area Direction	\$125,443	\$68,573	\$113,045	\$115,905	-8%	69%	3%
	27100 Student Transportation; Vehicle Operation	\$248,082	\$301,541	\$306,872	\$328,739	33%	9%	7%
	27200 Student Transportation; Monitoring Services	\$3,765	-\$438	\$11,488	\$3,077	-18%		-73%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$97,043	\$203,155	\$262,384	\$203,191	109%	0%	-23%
	27400 Student Transportation; Purchase of School Buses	\$0	\$138,114	\$0	\$165,161		20%	
	27500 Student Transportation; Insurance on Buses	\$9,217	\$22,044	\$21,473	\$17,075	85%	-23%	-20%
	27600 Student Transportation; Insurance on Pupils	\$0	\$2,000	\$0	\$0		-100%	
	27900 Student Transportation; Other Student Transportation Services	\$1,630	\$2,074	\$751	\$705	-57%	-66%	-6%
	31100 Food Services Operations; Service Area Direction	\$25,707	\$23,547	\$17,278	\$18,952	-26%	-20%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$151,450	\$214,298	\$128,691	\$223,462	48%	4%	74%
	31400 Food Services Operations; Food Purchases	\$132,103	\$117,862	\$88,980	\$180,658	37%	53%	103%
	31900 Other Food Services	\$25,477	\$17,563	\$24,758	\$21,727	-15%	24%	-12%
Overhead and Operational Total		\$1,946,168	\$2,945,215	\$4,111,674	\$4,042,559	108%	37%	-2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$227,370	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$22,307	\$55,555	\$314,751	\$77,056	245%	39%	-76%
	33400 Athletic Coaches	\$56,684	\$69,573	\$186,948	\$197,819	249%	184%	6%
	33990 Other Community Services; Other	\$250	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$74,304	\$3,211	\$33,746	\$1,375	-98%	-57%	-96%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,108	\$1,388	\$28,089		> 500%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$30,774	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$82,812	\$35,088	\$58,001	\$34,991	-58%	0%	-40%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,673	\$0	\$9,981	\$5,150	93%		-48%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$139,609	\$99,929	\$54,770	\$60,862	-56%	-39%	11%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$66,080	\$88,787	\$1,393	\$2,824	-96%	-97%	103%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$1,524,372	\$685,565			-55%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$488,994	\$827,222	\$711,858	\$355,500	-27%	-57%	-50%
	54200 Common School Fund; Principal	\$128,602	\$1,246,407	\$624,887	\$0	-100%	-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$500	\$500			0%
Nonoperational Total		\$1,320,458	\$2,426,879	\$3,522,594	\$1,449,732	10%	-40%	-59%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$64,686	\$41,504	\$0	\$0			
	26492 2007 Account Code - Social Security	\$411,702	\$463,507	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$14,358	\$23,672	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$532,738	\$950,505	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$946	\$0	\$0	\$0			
Prorated By Fund Total		\$1,024,431	\$1,479,188	\$0	\$0			